

# Regulations 2016 Curriculum and Syllabi

(Amendments updated upto December 2020)

B.Com. (Hons.) (Integrated with ACCA)



REGULATIONS 2016 CURRICULUM AND SYLLABI (Amendments updated upto December 2020)

> B.Com. (Honours) (Integrated with ACCA)

# **VISION AND MISSION OF THE INSTITUTION**

# VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

# MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through Scientific enquiry, Applied Research and Innovation.

# VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

# VISION

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

# MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organizations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.

# PROGRAMME EDUCATIONAL OBJECTIVES:

- To provide necessary ambiance for a holistic teaching-learning approach to match the international standards of education.
- To provide strong foundation in Finance, Marketing and HR to perform in financial service sector and to enable comprehensive understanding and application of the concepts applied in the industry.
- To equip students with managerial skills like teamwork, leadership, communication and analytical skills for performing functional tasks efficiently and effectively.
- To equip the students with essential knowledge from other relevant disciplines of management in order to infuse a multi-disciplinary approach.

# **PROGRAMME OUTCOMES**

On successful completion of the programme, the graduates will

- Apply the knowledge of Finance, Accounting, Taxation and Business Laws' specialization to the solution of complex real-world problems.
- Identify, formulate, review research literature, and analyze complex problems reaching substantiated conclusions using first principle of Finance, accounting, taxation and business laws
- Design solutions for complex problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
- Conduct investigations of complex problems Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.

- Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations.
- Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.
- Understand the impact of the professional accounting, finance and management solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting, finance and management practices.
- Function effectively as an individual and as a member or leader in diverse teams, and in multidisciplinary settings.
- Communicate effectively on complex business activities with the business community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
- Demonstrate knowledge and understanding of the accounting, finance and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in broadest context of technological changes.

# PROGRAMME SPECIFIC OUTCOMES

• The program will facilitate integration of knowledge, skills and attitude by applying concepts and techniques that will sustain an environment of learning and creativity among the students with an assurance of good career.

• The program will help in developing the knowledge of accounts, finance, auditing and integrative abilities among the students in addition to instilling the qualities of transformational leadership, teamwork, and social skills.

# B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY, REGULATIONS -2016

# FOR

BACHELOR OF ARTS (B.A.) / BACHELOR OF BUSINESS ADMINISTRATION (BBA) / BACHELOR OF COMMERCE (B.Com.) / BACHELOR OF COMPUTER APPLICATIONS (BCA) / BACHELOR OF SCIENCE (B.Sc.) DEGREE PROGRAMME

(For Candidates admitted from the academic year 2016-2017 onwards)

# **1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means Under Graduate Degree Programme (B.A./BBA/BCA/B.Com./B.Sc.).
- ii) **"Course"** means a theory or practical subject that is normally studied in a semester.
- iii) "Institution" means B.S. Abdur Rahman Crescent Institute of Science & Technology.
- iv) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- v) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- vi) "Controller of Examinations" means the Controller of Examination of B.S.
   Abdur Rahman Crescent Institute of Science & Technology, who is responsible for conduct of examinations and declaration of results.

# 2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA

2.1 U.G. Programmes Offered

Degree	Mode of Study
B.A.	Full Time
BBA	Full Time
B.Com	Full Time
BCA	Full Time
B.Sc.	Full Time

# 2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three academic years).

# 2.3 Eligibility Criteria

**2.3.1** Students for admission to the first semester of the under graduate degree programme must have passed the Higher Secondary Certificate examination or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10 +2 (Higher Secondary) with
		Mathematics or equivalent subject
2	B.Sc. Computer Science	10 +2 (Higher Secondary) with
2	D.Sc. Computer Science	Mathematics or equivalent subject
3	B.Sc. Bio Technology	10 +2 (Higher Secondary) with
5	B.Sc. Bio Technology	Chemistry as one of the subjects.
4	BBA (Financial Services)	
5	BBA (General)	10 +2 (Higher Secondary) with any
	BBA (Entrepreneurship &	stream or equivalent
6	Family Business)	
7	B.Com. (General)	10 +2 (Higher Secondary) with
0	B.Com (Accounts and	Mathematics, Physics and Chemistry /
8	Finance)	Physics, Chemistry, Botany and
9	B.Com. (Hons.)	Zoology /Commerce /Statistics as
9		subjects.
10	B.A. English (Hons.)	10 +2 (Higher Secondary) with any
10		stream or equivalent

**2.3.2** Eligibility conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by this Institution from time to time.

# 2.4 Streams of Study

Taking into consideration the rapid developments in technology and to cater the needs of the industry, the following programmes are offered

S.No	Program	Streams of Study
		i. Specialization in Cloud Technology and
		Information Security
		ii. Specialization in Mobile Applications and
1.	BCA	Information Security
		iii. Specialization in Data Science
		iv. Specialization in Multimedia and Web
		Application Development
2.	B.Sc.	i. Computer Science
۷.	<b>D.</b> 30.	ii. Bio Technology
		i. General
3.	BBA	ii. Financial Services
		iii. Entrepreneurship & Family Business
		i. General
4.	B.Com	ii. Honors
		iii. Accounts and Finance
5.	B.A.	i. English (Hons.)

# 3.0 STRUCTURE OF THE PROGRAMME

- **3.1** The UG Programme consists of the following components as prescribed in the curriculum
  - Core Courses
  - Allied Courses
  - Elective Courses
  - Laboratory courses
  - Laboratory integrated theory courses
  - Value added Courses
  - Project Work

- **3.2** The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.
- **3.3** Each course is normally assigned certain number of credits :
  - One credit for one lecture period per week.
  - One credit for one tutorial period per week.
  - One credit each for lab sessions/project of two or three periods per week.
  - One credit each for value added courses of two or three periods per week.
- **3.4** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.
- **3.5** The minimum number of credits to be earned for the successful completion of the program shall be as follows:

S.No.	Programme	Credits
1	BCA	131
2	B.Sc. Computer Science	131
3	B.Sc. Biotechnology	138 - 142
4	BBA (Financial Services)	123 - 132
5	BBA (General)	145 -162
6	BBA (Entrepreneurship & Family Business)	145 -162
7	B.Com. (General)	159
8	B.Com (Accounts and Finance)	165
9	B.Com. (Hons.)	165 -175
10	B.A. English (Hons.)	141

**3.6** The students shall normally register all the courses offered by the department in the semester in the respective programme as per the curriculum. However the registration in less number of courses by the students are permitted without affecting the prerequisite conditions after the approval of Head of the Department / Dean of School to give academic flexibility to students.

**3.7** Elective courses from the curricula are to be chosen with the approval of the Head of the Department/ Dean of School

#### 4.0 DURATION OF THE PROGRAMME

- **4.1** The minimum and maximum periods for the completion of the UG programmes are three years (6 semesters) and five years (10 semesters) respectively.
- **4.2** Each semester shall consist of a minimum of 90 working days.
- **4.3** Semester end examination will normally follow within a week after the last working day of the semester.

#### 5.0 CLASS ADVISOR AND FACULTY ADVISOR

### 5.1 Class Advisor

A faculty member will be nominated by the HOD/Dean of School as Class Advisor for the class throughout the period of study.

The Class Advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

#### 5.2 Faculty Advisor

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

#### 6.0 COURSE COMMITTEE

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

# 7.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the head of the department.

- 7.1 The composition of the class committee will be as follows:
  - One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
  - Faculty members of all courses of the semester
  - Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors
  - All faculty advisors and the class advisors
  - Head of the Department Ex-Officio Member
- **7.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action
- **7.3** During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi, etc
- **7.4** The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a

common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

# 8.0 **REGISTRATION AND ENROLMENT**

- 8.1 Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.
- **8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.
- **8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.
- **8.4** A student should have registered for all preceding semesters before registering for a particular semester.

# 9.0 COURSE CHANGE/ WITHDRAWAL

# 9.1 Change of a Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

# 9.2 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

# 10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1).If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

# 11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

**11.1** Every theory course shall have a total of three assessments during a semester as given below:

Type of Assessment	Course Coverage in Weeks	Duration	Weightage o Marks		
Assessment 1	1 to 6	1.5 hours	25%		
Assessment 2	7 to 12	1.5 hours	25%		
Semester End Exam	Full course	3 hours	50%		

- **11.2** The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.
- **11.3** Appearing for semester end examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.
- **11.4** Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.
- **11.5** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by

assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.

- **11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7 In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- **11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- **11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

# 12.0 SUBSTITUTE EXAMINATIONS

**12.1** A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However,

permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

12.2 A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

#### 13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

- 13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded "I" grade in that course. For the courses in which "I" grade is awarded, the student shall register and repeat the course when it is offered next.
- **13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less that 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.
- **13.3** A student who has obtained 'I' grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.
- **13.4** A student should register to re-do a core course wherein "I" or "W" grade is awarded. If the student is awarded, "I" or "W" grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.

- **13.5** A student who is awarded "U" grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained "U" grade in the redo course, the marks scored in the continuous assessment test (redo) for that course will be considered as internal mark for further appearance of arrear examination.
- **13.6** If a student with "U" grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier "U" grade and continuous assessment marks shall continue.

#### 14.0 REDO COURSES

- **14.1** A student can register for a maximum of two redo courses per semester in the evening after regular college hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters.
- **14.2** The Head of the Department, with the approval of Dean Academic Affairs, may arrange for the conduct of a few courses during the evening, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- **14.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

# 15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

**15.1** All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades

Letter Grade	Grade Points
S	10
A	9
В	8
С	7
D	6
E	5
U	0
W	0
I	0
AB	0

and the corresponding grade points are as follows:

- "W" denotes withdrawal from the course.
- "I" denotes inadequate attendance and hence prevention from semesterend examination
- "U" denotes unsuccessful performance in the course.

"AB" denotes absence for the semester-end examination.

- **15.2** A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- **15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.
- **15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

- **15.5** After results are declared, grade sheets shall be issued to each student, which will contain the following details:
  - credits for each course registered for that semester.
  - performance in each course by the letter grade obtained.
  - total credits earned in that semester.
  - Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

If Ci, is the number of credits assigned for the i<sup>th</sup> course and GPi is the Grade Point in the i<sup>th</sup> course, GPA will be calculated according to the formula

$$GPA = \frac{\sum_{i=1}^{n} (C_i) (GP_i)}{\sum_{i=1}^{n} C_i}$$

Where n = number of courses

The Cumulative Grade Point Average CGPA shall be calculated in a similar manner, considering all the courses enrolled from first semester.

"I" and "W" grades will be excluded for calculating GPA.

"U", "I", "AB" and "W" grades will be excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage Equivalent of Marks = CGPA X 10

**15.6** After successful completion of the programme, the Degree will be awarded with the following classifications based on CGPA.

Classification	CGPA
First Class with	8.50 and above and passing all the courses in first
Distinction	appearance and completing the programme within
	the Prescribed period of 6 semesters.
First Class	6.50 and above, having completed within a period
	of 8 semesters.
Second Class	Others

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the

examination in all the courses within 8 semesters reckoned from his/her commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

#### 16.0 ELECTIVE CHOICE:

**16.1** Apart from the various elective courses listed in the curriculum for each programme, the student can choose a maximum of two electives from any stream of the same program during the entire period of study, with the approval of the Head of the parent department and the Head of the other department offering the course.

#### 16.2 Online / Self Study Courses

Students are permitted to undergo department approved online/ self study courses not exceeding a total of six credits with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. In case of credits earned through online mode ratified by the respective Board of Studies, the credits may be transferred following the due approval procedures. The students shall undergo self study courses on their own with the mentoring of a member of the faculty. The online/ self study courses can be considered in lieu of elective courses.

#### **17.0 SUPPLEMENTARY EXAMINATION**

Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results.

#### 18.0 PERSONALITY AND CHARACTER DEVELOPMENT

**18.1** All students shall enroll, on admission, in any of the personality and character

development programmes, NCC / NSS / NSO / YRC / Rotaract and undergo practical training.

- National Cadet Corps (NCC) will have to undergo specified number of parades.
- National Service Scheme (NSS) will have social service activities in and around Chennai.
- **National Sports Organization (NSO)** will have sports, games, drills and physical exercises.
- Youth Red Cross (YRC) will have social service activities in and around Chennai.
- Rotaract will have social service activities in and around Chennai.

# 19.0 DISCIPLINE

- **19.1** Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to affect the prestige of the Institution.
- **19.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean will be referred to a Discipline and Welfare Committee nominated by the Vice-Chancellor, for taking appropriate action.

# 20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

- **20.1** A student shall be declared to be eligible for the award of 3 year Bachelor provided the student has:
  - i) successfully completed all the required courses specified in the programme curriculum and earned the number of credits prescribed for the specialization, within a maximum period of 10 semesters. from the date of admission, including break of study
  - ii) no dues to the Institution, Library, Hostels
  - iii) no disciplinary action pending against him/her.
- **20.2** The award of the degree must have been approved by the Institution.

# 21.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

# B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY

# B.COM. (Hons.) Integrated with (ACCA) CURRICULUM & SYLLABI, REGULATIONS 2017

# SEMESTER I

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С
1	AECC	ENC 1183	General English - I	3	1	0	3
2	AECC	LNC 1182/ LNC 1184	German - 1 <i>1</i> Tamil – I	3	1	0	3
3	PC	COC1121	Basic of Financial Accounting *	4	2	0	6
4	PC	COC1122	Principles of Organization and Management *	4	1	0	5
5	PC	COC1123	Corporate Legal Framework	3	1	0	4
6	PA	COC 1103	Quantitative Aptitude and Reasoning	4	1	0	5
7	AECC	COC 1107/ LNC 1191/ LNC1192	Business Environment and Ethics/ Basic Tamil – I / Advanced Tamil - I	2	0	0	2
* Integrated with ACCA						28	
5							

# **SEMESTER II**

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С
1	AECC	ENC 1284	General English II	3	1	0	3
2	AECC	LNC 1282/ LNC 1284	German - II/ Tamil - II	3	1	0	3
3	PC	COC1221	Basics of Cost Accounting *	4	1	0	5

B.Com		Hons.(ACCA)			Regulations 2016			
4	PC	COC1222	Einspeiel Deporting *	4	1	0	5	
4	FC	0001222	Financial Reporting *	4	I	0	5	
5	PA	COC 1203	Business Economics	4	1	0	5	
6	PC	COC1212	Business Statistics and	4	1	0	5	
0	FC		Operations Research					
	AECC	COC 1223	Office Record and Management					
7	AECC	LNC 1291 /	Basic Tamil – II /	2	0	0	2	
	AECC	LNC 1292	Advanced Tamil - II					
							28	

\* Integrated with ACCA

# SEMESTER III

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С
1	PC	COC 2121	Income tax	4	2	0	5
2	PC	COC 2122	Management Accounting - I	4	2	0	5
3	PC	COC 2123	Financial Management - I	4	2	0	5
4	PC	COC 2104	Entrepreneurial Development	4	1	0	5
5	PC	COC 2124	Principles of Marketing	4	2	0	5
6	AECC	COC 2134	Environmental Studies	2	0	0	2
							27

# **SEMESTER IV**

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С
1	PC	COC 2221	Indirect Taxation and GST	3	2	0	4
2	PC	COC 2222	Advanced Financial Reporting	5	1	0	5
3	PC	COC 2223	Management Accounting - II	4	2	0	5
4	PC	COC 2224	Financial Management - II	5	1	0	5
5	PC	COC 2225	Audit and Assurance	4	0	0	4

B.Com.			Hons.(ACCA)		Regu	lations	s 2016
		COCX 22	Logistics and Supply chain				
			Management				
6	PE	COCX 23	Financial Market and Services /	3	0	0	3
		COCX 24	Retail Management /				
		COCX 25	Human Resources Management				
7	SS	COC 2207	Summer Internship	0	0	0	3
							29

# SEMESTER V

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С
1	PC	COC 3121	Corporate Reporting - I	4	2	0	5
2	PC	COC 3122	Modern Banking	4	1	0	5
3	PC	COC 3123	Business Strategy and Analysis - I	4	2	0	5
4	PE	COC 3124	Advance Financial Management -I	4	1	0	5
5	PE	COC 3125	Advance Performance Management - I	4	1	0	5
6	SS	COC 3104	Personality Development	2	0	0	2
7		COCPT 01	Placement Training and Library Hour	0	0	1	0
							27

# **SEMESTER VI**

SI. No.	Course Group	Course Code	Course Title	L	т	Ρ	С	
1	PC	COC 3221	Corporate Reporting - II	4	1	0	5	
2	PC	COC 3222	Business Strategy and Analysis - II	4	0	0	4	
3	PC	COC3223	Governance, Ethics & Professional Skills	4	0	0	4	
4	PE	COC 3224	Advanced Financial Management - II	4	2	0	5	
5	PE	COC 3225	Advanced Performance Management - II	4	1	0	5	
6	AECC	COC 3204	NSS	2	0	1	2	
7	AECC	COC 3205	Value Education	2	0	0	2	

B.Com.	Hons.(ACCA)			Regulations 2016			
8	PC	COC 3226	Project Work	0	0	0	6
9	SS	COCPT 02	Placement Training & Library Hour	0	0	1	0
							33

Total Credit = 172

**ENC 1183** 

**OBJECTIVES:** 

ТРС

1

03

L

3

# **SEMESTER I**

**GENERAL ENGLISH - I** 

OBJECTIVE3.					
The intentions of this course are :					
<ul> <li>To make s</li> </ul>	<ul> <li>To make students learn English literary texts.</li> </ul>				
<ul> <li>To train th</li> </ul>	<ul> <li>To train them in appreciating and critically analyzing literary texts.</li> </ul>				
<ul> <li>To train in</li> </ul>	using the four skills, Reading, Writing, Speaking and Writing skil	ls			
To encour	rage them to use appropriate vocabulary.				
To encour	rage them to use grammatical expressions.				
To motiva	te them to understand the short story and prose.				
MODULE - I	EDUCATION	9			
Prose	Education				
Poem	William Shakespeare - "All the World's a Stage"				
Letter Writing	Formal and Informal				
Short Story	O Henry - "Robe of Peace" (Extensive Reading)				
Essential Engl	lish Grammar - 1-3 MODULES				
MODULE II	EMPLOYMENT & UNEMPLOYMENT	9			
Prose	Employment & Unemployment				
Poem	Ben Jonson - "On Shakespeare"				
Short Story	Rudyard Kipling – "The Miracle of Puran Bhagat"				
	(Extensive Reading)				
Essential Engl	lish Grammar – 4-7 MODULES				
MODULE III	A DEAD PLANET	9			
Prose	A Dead Planet				
Poem	Robert Herrick - "Gather Ye Rosebuds"				
Note Making					
Short Story	H.G.Wells – "The Truth About Pyecraft" (Extensive Readir	וg)			
Essential Engl	lish Grammar – 8-10 MODULES				
MODULE IV	RIDDLES	9			
		•			

Prose	Riddles	

8

8

PoemOliver Goldsmith - "The Village Schoolmaster"Essential English Grammar – 11-13 MODULES

MODULE V	KILLERS A SHORT STORY
Prose	Killers A Short Story
Poem	William Blake - "From Auguries of Innocence"
Précis Writi	ng
Short Story	William Somerset Maugham - "Mabel" (Extensive Reading)
Essential E	n <b>glish Grammar</b> – 14-17 MODULES

MODULE VI	GALLOPING GROWTH		
Prose	Galloping Growth		
Poem	Robert Browning- "The Last Ride Together"		
Developing story fro	m hints		
Short Story	John Galsworthy - "Quality" (Extensive Reading)		
Essential English Grammar 18 & 19 Modules			

# L – 39; P – 13; TOTAL HOURS –52

### TEXT BOOK:

1. Krishnaswamy. N, Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd, 2006.

# **REFERENCES:**

- 1. Dahiya SPS. Ed. Vision in Verse- An Anthology of Poems. New Delhi: Oxford University Press, 2002.
- 2. Murphy, Raymond. Essential English Grammar. New Delhi: Cambridge University Press, 2009.
- 3. Seshadri, K G Ed. Stories for Colleges. Chennai: Macmillan India Ltd, 2003

# OUTCOMES:

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.
- Understand Prose and Short Story.

# LNC 1182

# GERMAN - I

# L T P C 3 1 0 3

# **OBJECTIVES:**

The resolves of this course are :

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in the society.
- To understand matters which are of daily usage
- To understand them for describe the people need and their requirements.

# MODULE - I

Introduction to German alphabets, phonetics and pronunciation- Introducing themselves and others using simple sentences and answer to some basic personal questions-: Introduction to different types of articles and verbs, Nouns

# MODULE II

Understanding and responding to everyday queries like instruction, questions, - number & gender, pronouns, present and past tense.

# MODULE III

Short telephone messages, requests etc., if spoken slowly and clearly-- Detailed overview of articles, adjectives with/without articles, Preposition

# MODULE IV

Asking and giving directions using simple prepositions- Ability to fill basic information on forms while registering for courses / classes.

# MODULE V

Ability to extract and understand relevant information in a public announcement, broadcast, newspaper, radio etc-- dative & accusative.

# 9 ,

9

# 9

# 8

# 9

# MODULE VI

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

# L – 39; P – 13; TOTAL HOURS –52

# TEXT BOOKS:

 Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

# PRACTICE BOOK:

 Tangram aktuell 1 – Lektion 1–4 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7.

# **REFERENCES:**

- NETZWERK A1 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183076968
- STUDIO D A1 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073509

# OUTCOMES:

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- Comprehend matters which are of daily usage
- Communicate as per people's need and requirement .

#### 8

#### LNC 1184 பொதுத் தமிழ் / P C L т GENERAL TAMIL I 3 1 3 0 OBJECTIVES: சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல் புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல் தமிழற்குர்களை அறிமுகப்படுத்துதல் MODULE I இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் 8 மனோன்மணியம் சுந்தரனார் - தமிழ்த்தாய் வாழ்த்து, பாரதியார் - யோக சித்தி, பாரதிதாசன் -நீங்களே சொல்லுங்கள், கண்ணதாசன் - காலக்கணிதம் MODULE II புதுக்கவிதைகள் R இன்குலாப் - போராட்டம், அப்துல் ரகுமான் - முதுமை, வைரமுத்து - அந்தி, நா.காமராசன் -அலிகள், தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்,மேத்தா — தேசப்பிதாவுக்கு ஒரு தெருப்பாடகன் அஞ்சலி,ஹைக்கூ கவிதைகள் MODULE III Amamaan' 8 பி.எஸ்.ராமையா - பணம் பிழைத்தது, ஜெயகாந்தன் - பால்வடியும் முகம், கி.இராஜநாராயனன் - நாற்காலி, சு.சமுத்திரம் - காகித உறவு, மாதவிக்குட்டி - நெய்ப்பாயாசம், தி.ஜானகிராமன் -முள்முடி MODULE IV மொழிப்பயிற்சி 7 கலைச்சொல்லாக்கம், பிழை திருத்தம் (ஒருமை, பன்மை, ல-ள-ழகர, ர-றகர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைதல் MODULE V இலக்கிய வரலாறு 7 பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்) MODULE VI ບລະບໍ່ເມືອງອ້ອງແມ່ງ 7

கவிதை எழுதுதல், சிறுகதை வரைதல்

L - 45; P - 30; TOTAL HOURS - 75

#### **REFERENCES:**

- பொதுத்தமிழ் செய்யுள்திரட்டு தமிழ்த்துறை வெளியீடு
- 2. தமிழ் இலக்கிய வரலாறு சோம. இளவரசு
- சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

#### OUTCOMES:

- 1. மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- 2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- 4. தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
- 5. மரபுக்கவிதை புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

# **OBJECTIVES:**

COC 1121

This course gives a better idea on the

Conceptual and theoretical aspects of financial accounting •

Hons.(ACCA)

 Basic principles of financial accounting related to different types of organizations.

**BASIC OF FINANCIAL ACCOUNTING** 

- Practical knowledge about double-entry accounting system for the preparation of financial statement.
- Preparation of Ledger accounts and Bank Reconciliation Statement.
- Providing practical knowledge regarding preparing Trial balance and Final Accounts.

#### MODULE I PURPOSE OF FINANCIAL ACCOUNTING 12

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses.

#### QUALITATIVE CHARACTERISTICS OF FINANCIAL 13 MODULE II **STATEMENTS**

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

#### MODULE III **ACCOUNTING RECORDS & DOUBLE ENTRY** 18 ACCOUNTING

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

#### MODULE IV **RECORDING TRANSACTIONS**

Recording into journals - ledger accounts - balancing of ledger accounts accounting for discounts, sales tax - recording cash transactions - accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets depreciation & amortisation accounting – receivables & payables – provisions &

17

#### contingencies - errors & rectification - Bank Reconciliation

MODULE VTRIAL BALANCE, FINANCIAL STATEMENTS18Statements of profit or loss and other comprehensive income, cash flowstatements, balance sheet – events after reporting period – interpretation offinancial statements – use of basic ratios related to profitability, liquidity, activity andresource utilization.

# L – 52:T – 26; TOTAL HOURS – 78

# TEXT BOOK:

1. ACCA Study Material, F3, Kaplan Publishing 2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.

# **REFERENCES:**

- 1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi,2013
- 2. T.S. Reddy &A.Murthy, Financial Accounting, Margham Publications Chennai, 2015
- 3. Shukla&Grewal, Advanced Accounting ,S Chand & Co, New Delhi,2014.

# OUTCOMES:

On successful completion of this course students are able to

- Understand the purpose of financial accounting.
- Comprehend the qualitative characteristics of financial statements.
- Exhibit the use of double entry system in recording transaction.
- Understand the complexities of Ledger account and Bank Reconciliation Statement.
- Preparation and interpretation of financial statements.
COC 1122

# PRINCIPLES OF ORGANIZATION AND MANAGEMENT



#### **OBJECTIVES:**

This course gives an idea on the

- Different types of Business Organisation.
- Different types of businesses and its environment.
- Developing Practical knowledge on Managerial functions.
- Understanding the Framework of ethics and governance.
- Familiarizes with the different leadership styles and its application.

**MODULE I TYPES OF ORGANISATION& STAKEHOLDER ANALYSIS** 13 Definition and common features of business organization, the purpose, types of organization and their main features such as profit-oriented, not-for-profit, public sector, co-operatives and Non-government Organizations (NGOs),Stakeholders of an organization – internal & external – objectives of stakeholders – how an organization should satisfy these objectives – the power & interest of stakeholders in the organization (use of Mendelow matrix)

#### MODULE II LEVELS OF MANAGEMENT

Understand the functions, role and information needs of various levels of management such as Strategic, Middle management & Operational levels – Delegation of authority – Communication – Personal effectiveness techniques, sources of conflict & techniques for conflict resolution, formal & informalorganization. Understand the fundamental functions of management such as planning, organising, decision- making, communicating, coordinating and control – financial systems and use of IT

#### MODULE III MANAGEMENT FUNCTIONS

Understand the role of different functions within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources– Relationship between accounting and other business functions, Regulation governing Accounting & Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent behavior in business.

13

13

#### MODULE IV ORGANIZATION STRUCTURE&GOVERNANCE

The formal & informal structures – types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organizations – suitability and relative merits & demerits of the types of organization. Principles of business governance – separation of ownership from management – concept of span of Centralization vs. Decentralization of business functions – shared services approach – off shoring& outsourcing of business functions – Hierarchical levels of Business organization. Governance & Social responsibility of an organization – role of ethics in business, Ethical conflicts & Dilemmas.

# MODULE V MANAGEMENT & LEADERSHIP THEORIES 13

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker -Define leadership – Different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – Managing teams.

#### L – 52; T – 13; TOTAL HOURS – 65

#### TEXT BOOKS:

- 1. C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons New Delhi,2016
- 2. L.M.Prasad, Principles & Practice of Management Sultan Chand & Sons New Delhi,2015

#### **REFERENCES:**

- 1. ACCA Study Material, F1, Kaplan Publishing
- P.C. Tripathi&P.N Reddy, Principles of Managements Tata Mc Graw Hill -New Delhi,2014
- 3. Weihrich and Koontz, Management ,A Global Perspective.McGraw-Hill Education, 1993
- N.Premavathy, Principles of Management ,Sri Vishnu Publication , Chennai, 2015
- 5. J.Jayasankar, Business Management, Margham Publication, Chennai, 2016

#### OUTCOMES:

At the end of this course, the students will be able to:

- Understand the types of business & the way they are structured.
- Analyze the impact of environment on the organization.

- Knows the functions of Management under different circumstances
- Familiarizes with the role of corporate governance.
- Acquires idea about the role of leadership and different leadership styles.

MODULE V

COC 1123CORPORATE LEGAL FRAMEWORKLTPC3103	
OBJECTIVES:	
<ul> <li>To enable the students to learn the elements of general contract.</li> </ul>	
• To make the learners to understand and apply the various contracts in	
business or profession	
• To make them aware of offer, acceptance, and consideration of contract.	
<ul> <li>To understand the difference between Quasi and Contingent contracts.</li> </ul>	
To understand the overview of contract.	
MODULE I LAW OF CONTRACT	12
Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance,	
Capacity to Contract, Consent ,Consideration, Performance of Contracts,	
Discharge of Contracts, Breach of Contract and Void Agreements, Quasi	
Contracts, Freedom to Contract.	
MODULE II LAW OF NEGOTIABLE INSTRUMENTS	10
Negotiable instruments, Promissory notes, Bills of exchange, Cheques,	
Negotiation, Presentment, Dishonour, Crossing of cheques, Paying banker	
MODULE III SALE OF GOODS ACT	10
Sale of goods act-Definition-sale-Agreement to sell-distinction between sale and	10
agreement to sell-condition and warranties-distinction between condition and	
warranties-Right and duties of an unpaid seller.	
MODULE IV LAW OF PARTNERSHIP	10
Introduction, Meaning and Nature of Partnerships, Registration of Firms,	
Partnership Deed, Relations of Partners to One Another, Relations of Partners to	
Third Parties, Changes in a Firm, Dissolution	

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

**COMPANIES ACT** 

# L – 52;TOTAL HOURS-52

#### TEXT BOOK:

• KAPOOR N.D, Business Law, Sultan Chand & Sons, New Delhi-2015.

# **REFERENCES**:

- KUCHAL, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
- R.S.N.PILLAI& BAGAVATHI, Mercantile Law, Sultan Chand &Sons- New Delhi-2015
- BALACHANDRAN V, & THOTHARDI, Business Law, Tata McGraw Hill Publishing Company Ltd.-2015.

# OUTCOMES:

Through this course students should be able to

- appreciate the legal provisions related to Contract act and special contracts
- acquaint with the legal provisions related to various essential elements of a valid contract.
- Understand various provisions of contract related to business
- Able to understand difference between Quasi and Contingent contracts.
- Able to know how to implement the law of contract in business.

# COC 1103 QUANTITATIVE APTITUDE AND REASONING L T P C

#### **OBJECTIVES:**

The determinations of this course are,

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- To develop proficiency in the application to solve business math problems.
- To understand the important role of math that plays in all facets of the business world.

#### MODULE - I QUANTITATIVE APPLICATION 15

LCM & HCF – Average - Ratio and Proportion – Logarithm – Permutation and Combination – Probability (Excluding conditional probability and Bayes' Therom).

# MODULE II SEQUENCES AND SERIES

Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP

# MODULE III INTEREST AND ROOTS 10

Simple Interest and Compound Interest – Surds and Indices – Square root – Calendar and Clock

# MODULE IV MENSURATION

Fractions and Percentage and Simplification – Simple Equation – Time and Work – Speed & Distance – Mensuration: Area (Circle, Square, Rectangle, Triangle) – Volume (Cube, Cuboid, Cone, Sphere).

# MODULE V LOGICAL REASONING

Coding and Decoding – Mathematical Operations – Series completion (alphabets and numbers) – Logical Venn Diagram.

# L – 52; P – 26; TOTAL HOURS – 78

4

1 0

5

10

15

#### **PROPORTION OF THEORY : PROBLEM – 20:80**

#### TEXT BOOK:

- 1. R.S. Aggarwal, Quantitative Aptitude, Sultan Chand Publication, 2008.
- 2. R.S. Aggarwal, Logical Reasoning, Sultan Chand Publication, 2008

#### **REFERENCES:**

- 1. Abhijit Guha, Quantitative Aptitude for All Competitive Examinations, McGraw Hill Education; 2016
- Objective Arithmetic (SSC and Railway Exam Special), S Chand Publishing, 2018
- 3. Quantitative Aptitude & Data Interpretation Topic-wise Solved Papers for IBPS/ SBI Bank PO/ Clerk Prelim & Main Exam (2010-19) 3rd Edition

# OUTCOMES:

On successful completion of this course students are able to

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Acquaints with solving problems related to Linear Equation, Inequalities and Interests.
- Familiarizes with the problem solving related to Permutation and Combination and Arithmetic and Geometric Series
- Applies mathematical applications into the business world.
- Practices use of business mathematics in their daily life as well.

# COC 1107 BUSINESS ENVIRONMENT AND ETHICS L T P C

2 0 0 2

#### **OBJECTIVES**:

The intentions of this course are :

- Overview of Business Environment.
- Importance of Political environment and its impact on business and society
- · Vitality of social environment and its impact on business and society
- Significance of Global environment and its impact on business and society
- Role of Economic environment and its impact on business and society

#### MODULE - I INTRODUCTION

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process-Importance & limitations-Approaches to Environmental Analysis

#### MODULE II ECONOMIC ENVIRONMENT

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

#### MODULE III POLITICAL ENVIRONMENT

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

#### MODULE IV SOCIAL ENVIRONMENT

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

#### MODULE V GLOBAL ENVIRONMENT

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

5

5

5

#### L – 26;TOTAL HOURS – 26

#### TEXT BOOK:

1. CB Gupta, Business Environment, Sultan Chand, New Delhi, 2013

#### **REFERENCES:**

- 1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House,New Delhi, 2001.
- 2. S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
- 3. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2000

#### OUTCOMES:

On successful completion of this course students are able to

- Familiarized with the various factors affecting the business environment
- Gets an idea on the various factors affecting the PESTEL.
- Understands the social responsibility of business towards different interest groups
- Enlighten with the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Analyze the Global business Scenario and the impact of globalization in India

# LNC 1191 அடிப்படைத் தமிழ் I/ L T P C BASIC TAMIL I 2 0 0 2

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

#### நோக்கங்கள்

- தமிழ்மொழியை அடிப்படைதிலையில் பேசவும் படிக்கவும் எழுதவும் மானவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

#### அலகு I

உயிரெழுத்துக்கள் (Vowels) - மெய்யெழுத்துக்கள் (Consonants) - உயிர் மெய்யெழுத்துக்கள் (Vowel consonants) - கிரத்த எழுத்துக்கள் (Grantha Letters)

#### அலகு 🛙

பெயர்ச்சொல் (Noun) - வினைச்சொல் (Verb) - பிரதிபெயர் (Pronoun) - பெயரடை

(Adjective) - வினையடை (Adverb)

#### அலகு III

திணை (Human / Non Human) - பால் (Gender) - எண் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

#### அலகுIV

எண்கள் (Numbers) - உறவுப்பெயர்கள் (Kinship Terms) - வாரத்தின் நாட்கள் (week days) - இயற்கை (Nature) - உடல் உறுப்புகள் (Parts of the body) - பயன்பாட்டுப் பொருட்களின் பெயர்கள் (Everyday usage words)

6

6

6

2

#### அலகு V

பிழைதீக்கி எழுதுதல் (Spot the error) - அகர வரிசைப்படுத்துதல் (Arrange in Alphabetical order) - எதிர்ச்சொல் அறிதல் (Antonyms)

#### L - 26; T - 0 ; TOTAL HOURS - 26

#### குறிப்புகள்

- தமிழ்மொழி அறிமுகம் முனைவர் ப. டேவிட்பிரபாகர், விவி வெளியிடு, பதிப்பு-2004.
- தமிழில் நீங்களும் பிழையில்லாமல் எழுதலாம் முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு – 1992.
- பீழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு 2007.
- Hand Book Tamil Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
- 5. www.Tamilvu.org

# வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கன அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1192	சிருப்புத் தமிழ் I /	_	-	P	-
	ADVANCED TAMIL I ற்றும் பன்னிரண்டாம் வகுப்புவரை தமிழ் பயின்று	2	-	0	-
	தும் பன்னரண்டாம் தைப்புகளை தம்ழ ப்பன்று எனவர்களுக்கு உரியது.	⊕eranin mer		9,0-1	50
நோக்கங்கள்					
• தமிழ்மொழ	மற்றும் தமிழ் பண்பாட்டைவிளங்கவைத்தல்				
• நடைமுறை	வாழ்வியலுக்கானதமிழ்ச்சொற்களை அறியவைத்தல்				
ച്ചരെക്ര ।	செய்யுள்				6
யோகசித்தி–பாரதி	பார் - தீங்களேசொல்லுங்கள் - பரதிதாசன் -	போராட்டம்	•	ശ്രക	ഞഥ–
	தேசபிதாவுக்குஒருபாடகள் அந்சலி-மேத்தா - ெ	தாலைத்து8	unen	EI.	
ஆண்டாள் பிரிதர்வ	⊋னி - அலிகள் - ந. காமராசர்				
அலகு ॥	ഴിത്രക്തേള				5
ஜெயகாந்தன் - பா	ஸ்வடியும் முகம் - பி.எஸ்.ராமையா–பணம் பிழைத்	15 BI			
அலகு III	Beakshungeong				5
கவிதை,சிறுகதை,5	ாவல்				
அலகு IV	மொழித்திறன்				5
பீறமொழிச் சொற்ச பழைதிருத்தம்	ஞைக்கு இணையானதமிழ்ச்சொற்கள் - கலைச் செ	ால்லாக்கம்	•		
ച്ചலகு v	ເມສາເມັນໃຈວຣັສລີແມ່ນ				5
கவிதை எழுதுதல்	,சிறுகதைவரைதல்				
	L – 26; T -	0 ; TOTAL	но	URS	- 26
குறிப்புகள்					
1. செய்யுள்,உ	ரைநடை				
	க்கியவரலாறு - சோம. இளவரசு				
3. சிறுகதைத்	தொகுப்பு (கட்டுரைக்களஞ்சியம்)				

# வெளிப்பாடு

- மானவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்
- சங்க கால வாழ்வியல் முறைகளை அறியப் பெறுவர்
- இலக்கிய மரபினையும் தொன்மையினையும் தெரிந்து கொள்வர்

# SEMESTER II

ENC 1284	<b>GENERAL ENGLISH - II</b>	L 3	Т 1	P 0	C 3
OBJECTIVES:					
The intentions of	this course are,				
<ul> <li>To make stu</li> </ul>	idents learn English literary texts.				
<ul> <li>To train ther</li> </ul>	n in appreciating and critically analyzing literary tex	ts.			
• To train in u	sing the four skills, Reading, Writing, Speaking and	Wri	ting	skills	
<ul> <li>To encouraç</li> </ul>	ge them to use appropriate vocabulary.				
To encouraç	ge them to use appropriate grammatical expression	S.			
MODULE 1					9
Prose	Qahwah				
Poem	William Wordsworth – "Nutting"				
Filling Money Ord	ler Challan and Bank Challan				
Short Story	G.K.Chesterton – The Hammer of God (Extensiv	e Re	adir	ng)	
Essential English	Grammar: - 31-33 Modules				
MODULE 2					8
Prose	Environment				
Poetry	John Keats – "La Belle Dame Sans Merci"				
Short Story	Katherine Mansfield—A Cup of Tea (Extensive R	lead	ing)		
Dialogue Writing	Crommery 24.27 Medules				
Essential English	Grammar: 34-37 Modules				
MODULE 3					8
Prose	A Dilemma				
Poetry	Robert Frost – "Design"				
Short Story	Thomas Wolfe—The Far and the Near (Extensive	e Re	adin	ıg)	
Conversations					
Essential English	Grammar: 38-40 Modules				
MODULE 4					8
Prose	Computeracy				0
Poetry	Sarojini Naidu –"The Gift of India"				
Short Story	R.K. Narayan – "Half a Rupee Worth" (Extensive	Rea	adinc	1)	
				,,	

#### Essential English Grammar: 41-43 Modules

MODULE 5		11
Prose	War Minus Shooting	
	Who's Who	
Poetry	Nissim Ezekiel – "The Night of The Scorpion"	
Short Story	Anita Desai – "A Devoted Son" (Extensive Reading)	
	Ruskin Bond – "The Boy Who Broke the Bank" (Extensive	
	Reading)	
Report Writing		
Letter to the Edito	r	
<b>Essential English</b>	Grammar: 44-47 Modules	
MODULE 6		8
Prose	Usage and Abusage	
Poetry	Mathew Arnold –Dover Beach	
Short Story	Manohar Malgonkar – "Bacha Lieutenant"	
<b>Essential English</b>	Grammar: 48-50 Modules	
	L-39, T-13, TOTAL HOURS	- 52

#### TEXT BOOK:

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges.** Hyderabad: Macmillan Indian Ltd, 2006.

#### **REFERENCES:**

- 1. Dahiya SPS. Ed. Vision in Verse- An Anthology of Poems. New Delhi: Oxford University Press, 2002.
- 2. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
- 3. Seshadri, K G Ed. Stories for Colleges. Chennai: Macmillan India Ltd, 2003.

#### OUTCOMES:

On successful completion of this course students are able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary effectively
- Use grammatical expressions effectively.

B.Com.	Hons.(ACCA)		Regul	ations	2016
LNC 128		L 3	Т 1	Р 0	C 3
<b>OBJECT</b> The goa		U	·	U	J
<ul> <li>To</li> <li>To</li> <li>To</li> </ul>	o improve the proficiency of students in German language. o create awareness of using vocabulary among students. o expose them to correct grammatical forms of the language o empower them for successful communication in the societ o understand matters which are of daily usage				
	E I g for food and going to restaurants, Recent events, Person s and excuses	nal	expei	<b>9</b> rience	es,
	<b>E II</b> German Wishes and needs, Plans and projects, Certainty condition, illness and remedies	an	d pro	<b>9</b> babili	ity,
<b>MODULE</b> A birthda	E III y party, Food and drink, Presents and Congratulations			9	
<b>MODULE</b> Travellinę	<b>E IV</b> g (I), Biographies, Important events in life, Social situations.			9	
•	<b>E V</b> ne conversations, appointments and invitations, Travellin aces, transport and directions, Leisure activities	g (	(II), C	<b>8</b> City li	fe:
-	shapes and material, Speaking about historical events, s, Personality traits				
Au	<b>L-39, T-13, TOTA</b> DOKS: Durse book :Tangram aktuell 1 – Lektion 5–8 (Kursbuch + 1 Judio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Edua Chönherr, Hueber Publisher, 9788183070867	Ark	beitsb	ouch i	mit

#### PRACTICE BOOK:

 Tangram aktuell 1 – Lektion 5–8 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 9788183070867

#### **REFERENCES:**

- NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231, 2015
- STUDIO D A2 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073516, 2005.

#### OUTCOMES:

On successful completion of this course students are able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.
- Understands matters which are of daily usage.
- Familiarizes with objects and its shape.

3

9

9

9

3 1 0

LNC 1004	பொதுத் தமிழ் II /		т	n	0
LNC 1284	TAMIL II	L		Ρ	C

#### **OBJECTIVES:**

- சமூகமாற்றச் சிந்தனைகளைஉள்ளடக்கியதற்கால இலக்கியங்களை அறிமுகம் செய்தல்
- புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்
- சந்திப் பிழையின்றி எழுதமானவர்களைப் பயிற்றுவித்தல்
- நவீன இலக்கிய சிந்தனைகளைப் புகட்டுதல்
- தமிழறிஞர்களை அறிமுகப்படுத்துதல்

#### MODULE I og @exadumian

திருக்குறள் - சொல்வன்மை (65ஆம் அதிகாரம்),நாலடியார் - அவையறிதல் (5 பாடல்கள் -32ஆம் அதிகாரம்),பழமொழிநானூறு - இன்னாசெய்யாமை(5 பாடல்கள்), இனியவைநாற்பது -முதலைந்துபாடல்கள்

#### MODULE II use geoseiunism

தேவாரம் - மூவர் தேவாரம் (15 பாடல்கள்) அப்பர் தேவாரம்,திருஞானசம்பந்தர் தேவாரம்,சுந்தரர் தேவாரம் (ஒவ்வொன்றிலிருந்தும் ஐந்துபாடல்கள்),காரைக்காலம்மையார் -மூன்றுபாடல்கள் (அற்புதத் திருவந்தாதி),மாணிக்கவாசகர் - திருவெம்பாவை (தேர்ந்தெடுக்கப்பெற்ற 5 பாடல்கள்),ஆண்டாள் - திருப்பாவை (தேர்ந்தெடுக்கப்பெற்ற 5 பாடல்கள்),குலசேகராழ்வார் - திருவேங்கடத்தில் பிறத்தலும் இருத்தலும் போதுமெனல் (11 பாசுரம்)

#### MODULE III காப்பியங்கள்

மணிமேகலை - ஆதிரைபிச்சையிட்டகாதை (20 அடிகள் மட்டும்), கம்பராமாயணம் -பாலகாண்டம்,நாட்டுப்படலகம் (10 பாடல்கள் மட்டும்), இரட்சணியபாத்ரிகம் - சிலுவைப்பாடு (10 பாடல்கள்),சீறாபுராணம் - மானுக்குப் பிணைதின்றபடலம் (6 பாடல்கள்)

#### MODULE IV asi. Geograsein

உ.வே.சாமிநாதையர் - தமிழ்நாட்டு வணிகர். வ.இராமசாமி ஐயங்கார் - மூதறிஞர் இராஜகோபாலாச்சாரியார், மா.இராசமாணிக்கனார் - சித்தன்னவாசல் ஒவியங்கள், பி.எல்.சாமி-சங்க இலக்கியத்தில் அறிவயல் கலை,க.கைலாசபதி - பாரதியும் மேனாட்டுக் கவிஞரும்,தொ. பரமசிவன் - சொல்லும் பொருளும்.

#### MODULE V இலக்கியவரலாற

அற இலக்கியங்களின் தோற்றமும் வளர்ச்சியும்,சைவவைனவ இலக்கியங்கள் தோற்றமும் வளர்ச்சியும்,காப்பியங்கள் தோற்றமும் வளர்ச்சியும்,உரைநடைதோற்றமும் வளர்ச்சியும்

#### MODULE VI Guomphiuubigel

இலக்கனக் குறிப்புத் தருதல்,வல்லினம் மிகுமிடங்களும்,மிகாவிடங்களும்,மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்துதமிழில் பெயர்த்தல்),கடிதங்களும் வகைகளும்

#### L-39, T-13, TOTAL HOURS - 52

#### REFERENCES:

- பொதுத்தமிழ் செய்புள்திரட்டு தமிழ்த்துறைவெளியீடு
- தமிழ் இலக்கியவரலாறு சோம. இளவரசு
- சிறுகதைத் தொகுப்பு (கட்டுரைக்களத்சியம்)

#### OUTCOMES:

- மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனைப்வு செய்யும் திறனையும் பெறுவர்
- தமிழ்மொழியில் காணப்பெறும் ஒலி மாறுபாடுகளை அறிந்து கொள்வர்
- மரபுக்கவிதை புதுக்கவிதை குறித்த அறிவினைப் பெறுவர்

8

8

5

0

Δ

COC 1221 BASICS OF	COST ACCOUNTING	L	т	Ρ	С
--------------------	-----------------	---	---	---	---

#### **OBJECTIVES:**

- To enable to understand the theoretical and conceptual framework of Cost Accounting.
- To make students understand the calculation of Material and Labour Cost.
- To familiarize with the Principles of Cost accounting for the application of Management functions.
- To get practical knowledge on the Cost accounting methods & techniques in business context.
- To develop clarity about Standard Costing and Budgeting.

# MODULE I INFORMATION FOR MANAGEMENT 12

Sources of data (internal & external) –Concept of cost – cost classification based on nature of expenses, function, variability – Cost behavior with use of graphs – Concept of cost objects, cost units & Cost centers.

# MODULE II ACCOUNTING FOR COSTS – MATERIAL & LABOUR 13

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – Inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios.

# MODULE III ACCOUNTING FOR COSTS – OVERHEADS 14

Accounting for overheads – allocation of overheads to production & non-production departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour& overhead costs.

# MODULE IVMETHODS OF COSTING13Understanding of applying job & batch costing, Process costing (including joint<br/>products & by-products, equivalent production), service costing – understand the<br/>differences between absorption & marginal costing.13

# MODULE V BUDGETING & STANDARD COSTS

Understand the use of budgets and standard costs for planning & control – flexible budgets – Reconciliation budgeted profits with actuals – Meaning & calculation of

13

standard costs – computation of simple variances v/s budgets & standards

#### L – 52; P – 13; TOTAL HOURS – 65

#### TEXT BOOKS:

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers , 2014.

#### **REFERENCES:**

- 1. ACCA Study material, F2, Kaplan Publishing, 2019
- 2. T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.
- 3. N.K. Prasad and V.K.Prasad, Cost Accounting.Sultan Chand &Co,New Delhi,2017.
- 4. Saxena and Vashist, Cost Accounting, Sultan Chand And Sons, 2014.

#### OUTCOMES:

On successful completion of this course students get

- Knowledge on nature, purpose and scope of Cost accounting.
- Understanding the concept of material and labour costs.
- Application of Methods of costing Absorption & Marginal Costing
- Use of budgets and standard costs for planning & control
- Computation of standard costing and budgeting

15

16

#### COC 1222

#### **FINANCIAL REPORTING**

#### L T P C 4 1 0 5

#### **OBJECTIVES:**

#### This course provides students to gain

- Knowledge & understanding of various accounting standards.
- The conceptual framework (based on IFRS and Indians AS) that are applicable to corporate entities.
- Prepare financial statements for individual entities for the use of shareholders.
- Analyze and prepare the Financial Statement for the corporate.
- Evaluate the Financial Position of the entity and check it trends.

#### MODULE I USE OFIFRS & IND AS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

# **MODULE II APPLICATION OF IFRS (IND AS) FOR TRANSACTIONS 15** Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingension

impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

#### MODULE III REVENUE RECOGNITION

Understand the principles of recognizing revenue of the business – revenue recognition for goods services, interest and dividends – concept of deferred income and accounting thereof.

# MODULE IV PREPARATION & PRESENTATION OF FINANCIAL 16 STATEMENTS

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

#### MODULE V ANALYSIS OF FINANCIAL STATEMENTS

Analyse the financial performance of an entity using the financial statements – use

of ratios in performance evaluation – trend analysis – comparison with competition or industry average

# L – 52; P – 13; TOTAL HOURS – 65

# TEXT BOOK:

• ACCA Study material, F7, Kaplan Publishing, 2019

#### **REFERENCES:**

- 1. Financial Reporting, Becker Educational Development Corp., 2016
- 2. Financial Reporting, BPP Learning Media LTD, 2016.
- 3. David Pen drill and Richard Lewis ,Advanced Financial Accounting, Pearson Education Limited,2003
- 4. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, t Financial Reporting and Analysis, Pearson Publications, 2018

#### OUTCOMES:

After completion of this course students will be able to

- Understand the use and application of the IFRS (and IND AS in India)
- Account for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements
- Evaluate the Financial Performance and its trends.

# COC 1203

# **BUSINESS ECONOMICS**

#### L T P C 4 1 0 5

# **OBJECTIVES:**

The objectives of the course are,

- Learn the concept of business economics
- Interpret the demand and supply in business
- Demonstrate the production theory
- Examine the economic concept of cost and revenue
- Elucidate the market structure

# MODULE – I INTRODUCTION

Positive and Normative economics definition, Scope and Importance of business economics concepts, Uses and Limitations of Microeconomic Theories

# MODULE - II DEMAND AND SUPPLY

Demand and Supply Analysis: Introduction to demand, Law of demand, Shift and movement in the demand curve, Price, income and cross elasticity, Market Equilibrium, Elasticity of demand, Exceptions of the law of demand, Law of supply: shift and movements, Determinant of supply and supply function

# MODULE - III PRODUCTION THEORY

Production Function with one variable and more than one variable, Return to factor and Return to scale, Types of inputs, Total, Marginal and Average Product, Introduction to production function.

# MODULE - IV ECONOMIC CONCEPT OF COST AND REVENUE 15

Average and Marginal concepts in Cost in long and short run, Relationship between average cost curves- Long Run and Short Run, Kinds of costs, Economies and diseconomies of Scale Revenue Analysis: Average and Marginal Revenue Curves, Relationship between Revenue curves

# MODULE - V MARKET STRUCTURE

Perfect Competition: Introduction and features of Perfect Competition, Short Run and long run equilibrium Monopoly: Introduction and features, Price discrimination, Price and output decisions of discriminating monopolist., Types of monopoly, Price and output determination in short run and long run Monopolistic Competition: Introduction to monopoly and its features, Price and output determination in short and long run,

15

10

15

Role of advertising in monopolistic competition.

#### L – 52; P – 13; TOTAL HOURS – 65

#### TEXT BOOK

1. S.Sankaran, "Business Economics", Margham Economics, Chennai, 2008.

#### **REFERENCES:**

- 1. S.Mukherjee, "Business And Managerial Economics in global Context", New CentralBank Agency (P) Ltd, Kolkatta, 2009.
- William F. Samuelson and Stephen G. Marks, "Managerial Economics", Johny Wiley &Sons, Reprint - 2015

#### OUTCOMES:

After completion of this course, the students will be able to;

- Describe the concept of business economics .
- Analyze the demand and supply condition and assess the position.
- Apply the production theory and infer the production function.
- Compose the various cost and analysis the revenue .
- Assess the different market structure and apply in business.

# COC 1212 BUSINESS STATISTICS AND OPERATIONS L T P C RESEARCH 4 1 0 5

#### **OBJECTIVES:**

This course gives an idea as to how

- Develop skills in analysis & interpretation of data
- Measures central tendency and dispersion and their application in business.
- Calculate correlation and regression and their application in business.
- Understand a variety of statistical models for time series analysis and probability.
- Apply the mathematical models used in Operations Research.

#### MODULE I INTERPRETATION OF STATISTICAL DATA 8

Introduction – Classification and tabulation of statistical data - Diagrammatic and graphical representation of data

#### MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 12

Measures of Central tendency –Mean, median and mode – Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness

#### MODULE III CORRELATION AND REGRESSION 12

Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients

#### MODULE IV TIME SERIES AND PROBABILITY

Time Series Analysis – Trend – Seasonal Variation. Probability – Addition and Multiplication Theorem – Conditional probability

# MODULE V OPERATIONS RESEARCH

Introduction to OR – Linear Programming – Graphical -Network Analysis -PERT and CPM (no crashing)-Assignment and Transportation Problems (IBFS only)

#### L – 52; P – 13; TOTAL HOURS – 65

#### TEXT BOOK:

• S.P. Gupta ,Statistical Methods, Sultan Chand &Sons,New Delhi,2015

15

#### **REFERENCES:**

- 1. Dr. P.R. Vittal ,Introduction to Operations Research –, Margham Publications, 1999
- 2. D S Hira & Prem Kumar Gupta, Introduction to Operations Research, S. Chand Publishing, 2012
- 3. ElhanceD.N., Fundamentals of Statistics, Kitab Mahal Publications, 2016
- 4. Handy and H.A. Taha, Operations Research, Macmillan Publishers, 2018

# OUTCOMES:

After studying this course students will

- Familiarize with the concept of statistics.
- Analyze data using various statistical tools.
- Understands the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression.
- Gets practical exposure on calculation of Time series and understanding on the concept of Probability.
- Gains knowledge on operation research analysis.

#### COC 1223 OFFICE RECORDS AND MANAGEMENT L T P C

2 0 0 2

#### **OBJECTIVES:**

- To provide students with the knowledge, understanding and application of the concepts, competence and responsibilities associated with office organization, system, procedures and administration.
- To enlighten students with good business awareness, decision-making and time management skills so as to enable them to hold responsible office administrative positions.
- To help students develop accuracy, flexibility, commitment and initiative.
- To understand the different aspect of office management.
- To familiarize with the methods of office communication and recordmanagement.

#### MODULE I INTRODUCTION 6

Introduction: Meaning, functions and importance of office management; Office accommodation: Selection of site. Office layout. Environment and working conditions

#### MODULE II OFFICE ORGANIZATION 5

Office organization – Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator. Office supervision-duties and responsibilities of supervisory staff.

# MODULE IIIRECORD MANAGEMENT5

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices.

# MODULE IV OFFICE COMMUNICATION

Office Communication: Various means of communication- Their use, merits and limitations. Selection of means of communication. Correspondence through Internet.

#### MODULE V FORMS LETTER & REPORT WRITING

Form letters –Meaning, Principles, and Factors to be considered in designing office forms –Report writing -Types of report writing

5

#### L-26, T-0, TOTAL HOURS-26

#### TEXT BOOK:

• S.P.Arora,Office Management , Vikas Publishing House,2017

#### **REFERENCES:**

- 1. R.S.N.Pillai&Bagavathi, OfficeManagement, S.Chand & Co, 2018.
- 2. R K Chopra Office Management, Himalaya Publication, 2017.

#### OUTCOMES:

Through this course students will be able to:

- Identify the various elements of Office Management
- Analyze the various functions of an Office Administrator
- Know the various office communication techniques
- Differentiate the various Office Communication in the environment
- Understand overview of office management.

С

2

TP

0 0

#### LNC 1291

கூண்டன் தமிழ் II / L BASIC TAMIL II 2

பன்னிரண்டாம் வகுப்புவரை தமிழ் பயிலாத மற்றும் கல்லூரியில் பகுதி-1ல் தமிழ் பயிலாத அனைத்து இளநிலை பயில் மாணவருக்கும் உரியது.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

#### நோக்கங்கள்

- தமிழ்மொழியை அடிப்படை நிலையில் பேசவும் படிக்கவும் எழுதவும் மானவர்களை ஆயத்தப்படுத்துதல்.
- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- v To equip the students to speak, read and write Tamil at the basic level
- v To make them understand the features of Tamil Language and Tamil culture.
- v To familiarize every day usage words in Tamil

#### <u> ୬</u>ାରାହି ।

எழுவாய் (Subject) - பயனிலை (Verb) - செயப்படுபொருள் (Object) - உடன்பாட்டு வாக்கியம் (Affirmative sentence) - எதிர்மறை வாக்கியம் (Negative Sentence) - வினா வாக்கியம் (Interrogative Sentence)

#### அலகு 🛙

தமிழ் இலக்கியங்கள் மற்றும் புலவர்கள் அறிமுகம் - (Introduction to Tamil Literature and Poets) - தமிழ்மொழியின் செம்மொழித்தகுதி (Tamil Language as Classical Language) - தமிழகச் சுற்றுலாத்தலங்கள் (Tourist places in Tamil Nadu)

#### அலகு III

தினை (Human / Non Human) - பால் (Gender) - என் (Singular / Plural) - இடம் (First / Second / Third Person) - காலம் (Tense)

#### அலகுIV

தமிழர் உணவு (Tamil Food) - தமிழர் விழாக்கள் (Tamil Festival) - தமிழர் நடனம் (Tamil Dance)

#### அலகு V

உரையாடல் எழுதுதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation )-

6

6

6

2

#### அலகு V

உரையாடல் எழுதுதல் (Dialogue Writing) - மொழிபெயர்ப்பு செய்தல் (Translation )-நாளிதழ் படிக்க பயிற்சி தருதல் (Practice on reading Newspaper)

#### L-26, T-0, TOTAL HOURS-26

#### குறிப்புகள்

- 1. தமிழ்மொழி அறிமுகம் முனைவர் ப. டேவிட்பீரபாகர், விவி வெளியிடு, பதிப்பு-2004.
- தமிழில் நீங்களும் பிழையில்லாமல் எழுதலாம் முனைவர் பொற்கோ, புதுவாழ்வு பதிப்பகம், பதிப்பு – 1992.
- பீழையின்றி நல்லதமிழ் எழுதுவது எப்படி? ஸ்ரீ சந்திரன், தமிழ்நிலையம், பதிப்பு 2007.
- Hand Book Tamil Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
- 5. www.Tamilvu.org

# வெளிப்பாடு

- தமிழ்மொழி மற்றும் தமிழ் பண்பாட்டை விளங்க வைத்தல்
- நடைமுறை வாழ்வியலுக்கான தமிழ்ச்சொற்களை அறிய வைத்தல்
- பழையின்றி தமிழ்மொழியை எழுதும் திறன் பெறுவர்
- தமிழ் இலக்கண அறிவினை அறிந்து கொள்வர்
- அன்றாடம் பயன்படுத்தும் தமிழ்ச்சொற்களை அறிவர்

LNC 1292		கிருப்புத் தமிழ்ப /	L	т	P	С
		ADVANCED TAMIL II	2	0	0	2
பத்தாம் வ	குப்புமற்றும்	் பன்னிரண்டாம் வகுப்புவரைதமிழ் பயி பயிலாதமாணவர்களுக்கு உரிய		பகுத	9-1ŵ	தமிழ்
நோக்கங்	ងតា					
• தமிழ்	ழ மொழி	ற்றும் தமிழ் பண்பாட்டை விளங்கவை	தல்			
• நடை	_முறை வ	ாழ்வியலுக்கான தமிழ்ச்சொற்களை அறி	யவைத்தல்			
• தமிய	ஹிஞர்களி	ன் சிறப்புகளைஉணர்த்துதல்				
• இல	க்கியத்தின்	வழி சமூகச் சிந்தனைகளைஉணர்த்து	தல்			
• நவீஎ	ர இலக்கி	பச் சிந்தனைகளைதெளிவுபடுத்துதல்				
அலகு		Geningen				8
சங்க இல	க்கியம் -	பறம் 2 அகம் 2 - சிலப்ப	கிகாம் - க	ANTIL A	-	STO 5
		வ) - திருக்குறள் - 1 - திருமந்திரம் -				
		ரிவுசெய்யப்பட்டவை) - சீறாபுராணம்		-		
(தெரிவுசெய்	ພບ່ມປ່າເສ	வ) - குற்றாலக்குறவஞ்சி — சிங்கள் சிர	ப்கி <b>உ</b> ரையாடல்			
அலகு		DEEDJ3-ERL				3
எதுவாழ்க்கை	s, ුුරික්ස	லும் இலக்கியம				
அலகு		இலக்கியவரலாற				5
எட்டுத்தொன	க்,பத்துப்ப	miß				
அலகு	IV	பயன்பாட்டுத்தமிழ்				5
கடிதம் எழு	துதல் - க	ட்டுரைஎழுதுதல் - தமிழ் இணையதளங்	கள் அறிதல்			
அலகு	v	மொழிப்பயிற்கி				5
வல்லினம் ப	தெமிடங்க	ள் - மிகாவிடங்கள் - மொழிபெயர்ப்பு				
			L-26, T-0, TO		HOUR	S-26

# குறிப்புகள்

- 1. செய்யுள்,உரைநடை
- 2. தமிழ் இலக்கியவரலாறு சோம. இளவரசு
- சிறுகதைத் தொகுப்பு (கட்டுரைக்களஞ்சியம்)

# வெளிப்பாடு

- மானவர்கள் சமூகமாற்றச் சிந்தனைகளை அறிந்துகொள்வர்
- சந்திப்பிழைகளைநீக்கிஎழுதும் திறன் பெறுவர்
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வுசெய்யும் திறனையும் பெறுவர்
- தமிழ்மொழித் திறன்களை அறிந்துகொள்வர்
- நவீன இலக்கிய அறிவுபெறுவர்